HOUSE OF REPRESENTATIVES STAFF ANALYSIS

PCB FTC 10-12 BILL #:

Rescinding and Withdrawing a Joint Resolution

SPONSOR(S): Finance & Tax Council

TIED BILLS: IDEN./SIM. BILLS:

REFERENCE		ACTION	ANALYST	STAFF DIRECTOR
Orig. Comm.:	Finance & Tax Council		Diez-Arguelles	Langston
1)				_
2)				_
3)				
4)				
5)				

SUMMARY ANALYSIS

This joint resolution removes from the 2010 general election ballot Senate Joint Resolution 532 (2009).

SJR 532 proposes an amendment to the Florida Constitution which would make two changes:

- (1) An amendment to Article VII, subsections 4 (g) and (h) to reduce from 10% to 5% the assessment increase limitation applicable to certain nonhomestead property, and
- (2) An amendment to Article VII, section 6 to provide for an additional homestead exemption to any person who has not owned a principal residence during the eight-year period before the purchase.

This joint resolution rescinds and withdraws SJR 532, and directs the Secretary of State to withhold it from the 2010 general election ballot.

The joint resolution requires a three-fifths vote of the membership of each house, the same vote required to pass SJR 532.

This document does not reflect the intent or official position of the bill sponsor or House of Representatives. STORAGE NAME: pcb12.FTC.doc

DATE: 3/23/2010

HOUSE PRINCIPLES

Members are encouraged to evaluate proposed legislation in light of the following guiding principles of the House of Representatives

- Balance the state budget.
- Create a legal and regulatory environment that fosters economic growth and job creation.
- Lower the tax burden on families and businesses.
- Reverse or restrain the growth of government.
- Promote public safety.
- Promote educational accountability, excellence, and choice.
- Foster respect for the family and for innocent human life.
- Protect Florida's natural beauty.

FULL ANALYSIS

I. SUBSTANTIVE ANALYSIS

A. EFFECT OF PROPOSED CHANGES:

Present Situation

In the 2009 Session, the legislature passed Senate Joint Resolution 532. The passage of SJR 532 had the effect of placing a proposed constitutional amendment dealing with ad valorem taxation on the November, 2010 general election ballot. The proposed amendment addresses two issues:

- (1) An amendment to Article VII, subsections 4 (g) and (h) to reduce from 10% to 5% the assessment increase limit applicable to certain nonhomestead property, and
- (2) An amendment to Article VII, section 6 to provide for an additional homestead exemption to any person who has not owned a principal residence during the eight-year period before the purchase. The additional homestead exemption is initially equal to 25% of the homestead's just value, but may not exceed \$100,000. The amount of the additional exemption will be reduced by the greater of 20% of the initial amount or the difference between the just value of the property and the assessed value determined under Article VII, section 4(d) (Save Our Homes).

Proposed Changes

This joint resolution rescinds and withdraws SJR 532, and directs the Secretary of State to withhold it from the 2010 general election ballot.

B. SECTION DIRECTORY:

Not applicable.

II. FISCAL ANALYSIS & ECONOMIC IMPACT STATEMENT

A. FISCAL IMPACT ON STATE GOVERNMENT:

1. Revenues:

None

 STORAGE NAME:
 pcb12.FTC.doc
 PAGE: 2

 DATE:
 3/23/2010

2. Expenditures:

The Secretary of State's anticipated expenditures will be reduced, since SJR 532 will not have to be advertised nor printed on the ballot.

B. FISCAL IMPACT ON LOCAL GOVERNMENTS:

1. Revenues:

None

2. Expenditures:

None

C. DIRECT ECONOMIC IMPACT ON PRIVATE SECTOR:

None

D. FISCAL COMMENTS:

None

III. COMMENTS

A. CONSTITUTIONAL ISSUES:

1. Applicability of Municipality/County Mandates Provision:

Not applicable to constitutional amendments.

2. Other:

None

B. RULE-MAKING AUTHORITY:

None

C. DRAFTING ISSUES OR OTHER COMMENTS:

The joint resolution will need to pass by a 3/5ths vote of the membership of each house; the same vote required to place SJR 532 on the ballot.

In AGO 070-21 (April, 1970), the Florida Attorney General opined that the legislature may rescind a proposed constitutional amendment and prevent it from appearing on the ballot by adopting a joint resolution at a subsequent session that is agreed to by the same percentage of the membership required to pass the original joint resolution (currently three-fifths of the membership of each house¹).

The most recent example of the use of this procedure is SJR 2788 (2006), which removed a proposed constitutional amendment dealing with term limits from the 2006 general election ballot.

IV. AMENDMENTS/COUNCIL OR COMMITTEE SUBSTITUTE CHANGES

¹ Article XI, Section 1, Florida Constitution pcb12.FTC.doc

STORAGE NAME: 3/23/2010